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[Third Party Communication:

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From: [REDACTED]

Sent: Friday, September 26, 2014 8:42:38 AM

To: [REDACTED]

Cc:

Bcc: [REDACTED]

Subject: RE: Tefra question

Under section 6233 TEFRA applies if a purported partnership return is filed, regardless of whether a valid partnership exists. . I.R.C. 6233(b); Treas. Reg. 301.6233-1(b); Andantech v. Commissioner, 331 F.3d 972 (D.C. Cir. 2003); Frazell v. Commissioner, 88 T.C. 1405 (1987). See also I.R.C. 6231(g).

State law determines whether a valid state trust exists if the trust instrument is unsigned.

The partnership return would create a minimum period for assessment under section 6229 based on the application of that provision under section 6233. The underlying period for assessing the trust partners or its beneficiaries may be longer if they filed their returns after the purported partnership.

The actual authority of the person signing the return may be moot in light of the above provisions.